

**CERTIFICATE OF SERVICE**

I, Lisa L. Coggins, hereby certify that on this 15<sup>th</sup> day of October, 2004, I caused one copy of the foregoing Litigation Trustee's Motion to Extend Deadline to File Response to KPMG LLP's Motion to Transfer the Action to the District of Massachusetts to be served upon the following parties in the manner indicated:

**BY HAND DELIVERY**

Stephen M. Miller, Esq.  
Douglas N. Candeub, Esq.  
Brett D. Fallon, Esq.  
Morris, James, Hitchens & Williams LLP  
222 Delaware Avenue, 10th Floor  
Wilmington, DE 19801

**BY FIRST CLASS MAIL**

Michael P. Carroll, Esq.  
Michael S. Flynn, Esq.  
Davis Polk & Wardell  
450 Lexington Avenue  
New York, NY 10017

Under penalty of perjury, I declare that the foregoing is true and correct.

/s/ Lisa L. Coggins  
Lisa L. Coggins, Esq.